,

Sir:

Transmitted herewith for filing is the Patent Application of:

	Inventor: MIN LI, SIMON H. LIAO, MASASHI SANO, KIYOSHI NOGUCHI, KOCHAN JU, CHENG T. HOR						
	59r:	FETA NAN	O-OXIDE LAYER	AS A CAPPING LAYER FOR ENHANCEMENT OF GIANT  BOTTOM SPIN VALVE STRUCTURES  25			
	MAGNETORESISTANCE IN BOTTOM SPIN VALVE STRUCTURES  Desclosed are:  X 1 sheets of drawing(s) - formal.  X An assignment of the invention to Headway Technologies, Inc.						
	An associate power of attorney Applicant claims small entity status						
	Request & Certification under 35 USC 122(b)(2)(b)(i)						
The filing fee has been calculated as shown below:							
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	C FOR:		NO. FILED	NO. EXTRA	RATE	FEE	
		C FEE	>	$\searrow$		\$ 740.	
	=	L CLAIMS	<b>83</b> -20=	63	x 18 =	\$ 1,134.	
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	L.				SUB TOTAL	\$ 1,958.	1
					ASSIGNMENT	\$40.	-
	x	Please ch	harde my Depos	it Account N	No. 19-0033 in the amount of \$ 1,998. A duplicat		
	copy of this sheet is enclosed.  The Commissioner is hereby authorized to charge payment of the following fees						1,550. A dupileat
							following fees
	associated with this communication or credit any overpayment to Deposit Account 19-0033. A duplicate copy of this sheet is enclosed.  X Any additional filing fees required under 37 CFR \$1.16.  X Any patent application processing fees under 37 CFR \$1.17.  Respectfully submitted,  STERRIN B. ACKERMAN, REG. NO. 37,761  Express Mail Certificate						
-							
Express Mail No.EV027634466US							
	I hereby certify that this correspondence is being deposited with the United States Postal Service as Exp. Mail in an envelope addressed to Assistant Commissioner of Patents, Washington, D.C. 20231. Applica						
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